

**Table 2 Countries With Treaty Benefits for Scholarship Income
(income code 15)**

<i>Country</i>	<i>Maximum years in U.S.</i>	<i>Amount</i>	<i>Treaty article</i>
Bangladesh	2	Unlimited	21(2)
Belgium	5	Unlimited	21(1)
China, People's Rep. of	No limit	Unlimited	20(b)
C.I.S.	5	Limited†	VI(1)
Cyprus	5	Unlimited	21(1)
Czech Republic	5	Unlimited	21(1)
Egypt	5	Unlimited	23(1)
Estonia	5	Unlimited	20(1)
France	5	Unlimited	21(1)
Germany	No limit	Unlimited	20(3)
Iceland	5	Unlimited	22(1)
Indonesia	5	Unlimited	19(1)
Israel	5	Unlimited	24(1)
Kazakhstan	5	Unlimited	19
Korea, Republic of	5	Unlimited	21(1)
Latvia	5	Unlimited	20(1)
Lithuania	5	Unlimited	20(1)
Morocco	5	Unlimited	18
Netherlands	3	Unlimited	22(2)
Norway	5	Unlimited	16(1)
Philippines	5	Unlimited	22(1)
Poland	5	Unlimited	18(1)
Portugal	5	Unlimited	23(1)
Romania	5	Unlimited	20(1)
Russia	5	Unlimited	18
Slovak Republic	5	Unlimited	21(1)
Slovenia	5	Unlimited	20(1)
Spain	5	Unlimited	22(1)
Thailand	5	Unlimited	22(1)
Trinidad and Tobago	5	Unlimited	19(1)
Tunisia	5	Unlimited	20
Ukraine	5	Unlimited	20
Venezuela	5	Unlimited	21(1)

† The annual income limit under the tax treaty with the C.I.S. is less than \$10,000 if that amount is spent for the purposes for which the person is in the United States.